

Judge Robert M. Drain
United States Bankruptcy Court
Que Bowling Green
New York, NY 10004-1408
Courtroom: 610

Reference case # 05-44481

Dear Judge Drain:

I am a retired Delphi Salary Employee, who feels taken advantage of due to the recently filed Delphi Modified Plan of Reorganization. The plan does not take into account the salaried workforce. There are many individuals, such as I, who worked for more than 30 years with General Motors and were spun off to Delphi when GM got rid of the component divisions under the name of Delphi.

General Motors and Delphi spent enormous sums of money building plants and moving operations to other countries. To my understanding those plants and operations are not part of the bankruptcy.

Delphi has eliminated our health care and life insurance unless we pay the full amount out of our own pockets. I'm lucky that at age 63 I only have a few years until I'm eligible for Medicare.

Now, they want to turn our pensions over to the PBGC. Delphi wants to do this as an unsecured claim which could reduce my pension check to 60% or 70% of its present amount.

GM and Delphi have been together in these bankruptcies to benefit themselves. The government has given Billions of tax dollars and the only ones really being hurt are the Salaried Retirees and creditors.

Please send this plan back to Delphi and GM and the US Treasury, to provide an equitable solution for the now-VAW retirees and salaried retirees.

Thank you,

Barry L. Gose 752 Blue Beach Dr. Mayville, In. 37803